



**Edinburgh City Mission SCIO
Report and Financial Statements
for the year ending
31 December 2024**

Charity Number: SC050644

**Edinburgh City Mission SCIO
Trustees' Annual Report
For the year ending 31 December 2024**

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Edinburgh City Mission SCIO Trustees' Annual Report Year ending 31 December 2024

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The Trustees present their annual report and the financial statements of the charity for the year ending 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts, and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Purposes and Activities

The aims of the charity are to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities; this is demonstrated throughout all our ministries.

Strategy

To achieve these objectives in 2024, we pursued the following strategic goals:

1. Stimulate mission by increasing our visibility and encouraging individual Christians and churches to prioritise prayer for mission, to care for their neighbours in their local community and to impact their communities with the gospel (in word and deeds).
2. Strengthen mission by coming alongside churches who are engaged in community outreach and create missional opportunities for individual Christians to step into mission.
3. Encourage churches and individuals to focus their outreach on those experiencing deprivation, exclusion and/or isolation, and help integrate them into local churches.
4. Grow and equip our team and volunteers through induction, support and training.
5. Strengthen key partnerships and create new key partnerships.
6. Foster Christian unity by working with a broad spectrum of churches and encourage them to love, support and pray for one another.

Public Benefit

The charity provides direct public benefit through sharing the Gospel of Jesus Christ and in the relief of poverty.

Achievements and Performance

2024 was a year of consolidation following the expansion of our outreach services and team during the COVID pandemic and in 2023. We continued to deliver our existing outreach services to meet the needs of people in the city of Edinburgh experiencing deprivation, exclusion and isolation, noting that the need for support grows deeper and more complex on an almost daily basis. Our church partnerships have been a source of strength and blessing as we work together to serve the city of Edinburgh.

As we delivered our core outreach work, we focused on establishing robust internal organisational systems and structures, following a period of intense growth. In prioritising core outreach delivery and balancing internal efforts, we brought to a close four areas of outreach and strived to deliver a depth of support to our community through eight specialised outreach projects. Our team has excelled in sharing the Gospel with, and serving in a range of ways, the people of Edinburgh.

We executed all but one of the elements of our specific development plans set out in our 2023 report. Two Team Leaders undertook and completed training through the Social Enterprise Academy. We launched a second English conversational café for refugees and asylum seekers at Central Church, Tollcross. We increased our capacity at Granton Foodbank+ to deepen our work in one of the city's most deprived areas. We launched our first annual Impact Report by researching quantitative and qualitative information about the impact that Edinburgh City Mission is having through its outreach. We appointed a Director of Operations to lead and improve our internal controls and processes. Instead of a part-time Church Engagement Officer, the role was reevaluated, and a Director of Outreach was appointed.

Reaching out to and supporting the Edinburgh community

We partnered with churches and volunteers to run five **Foodbank+** venues, distributing food and toiletries to individuals and families facing desperate situations, due to illness, family breakdown, homelessness, benefit days or other challenging circumstances.

Nearly all of our guests reported that our Foodbank+ provision was what they needed in their circumstances; one guest reflected that the foodbank they access has *"been invaluable for me to get through a horrible time in my life."* In addition to meeting our guests' material needs, we provide community and emotional support, offer prayer, direct our guests to support agencies or community meals. Importantly, 69% of surveyed guests felt they had been listened to and of those who were offered prayer, over 44% took the chance to sit with a team member or volunteer and pray. Guests have reflected on the feeling of support and community connection they have felt at often their lowest point.

Many of the men who come to the Foodbanks+ are dealing with addiction, homelessness and are caught in a cycle of poverty and depression. Our dedicated **men's worker** comes alongside these men, meeting with them outside the Foodbanks+ and providing support through setting accountability goals and targets, connecting them to organisations such as Bridge to Freedom, signposting them to church and providing one-to-one tuition on writing CVs and taking control of their finances and addictive behaviors. Working part-time, our men's worker meets with anywhere between four to six men a week to provide in-depth support. Together, they set physical, mental and spiritual goals and tasks to work through on a weekly basis. He continues these meetings until the men are at a point at which they can be integrated back into society, usually through re-entering paid employment or starting counselling. All of the conversations in the course of this support have touched on the Christian faith and spiritual need and in almost all cases, have included sharing the Gospel.

In partnership with Bethany Christian Trust, the **Care Van** has been out on the streets of Edinburgh most lunchtimes and nearly every evening of the year. Run solely by volunteers, the Care Van stops at four city centre locations, providing hot drinks and food, blankets and clothing, care and support to those who are homeless and marginalised in Edinburgh. Edinburgh City Mission coordinates the evening rota for all the volunteer teams from around forty local churches across Edinburgh and the Lothians. This year the Care Van served 13,379 guests, which is an increase of about 5,000 from 2023, highlighting the significant growing need in our city for basic care of our vulnerable community members. As one of our volunteers reflected, "the Care Van is very often the first point of contact for someone who is new to being on the streets and they are so, so grateful for what food we give them, for any warm clothing or blankets we have to share and for information of where they can go to get help." Importantly, the Care Van is an opportunity for our volunteers to connect with the guests and check-in on their spiritual and social wellbeing. A volunteer noted that "probably more appreciated than the food, clothes or toiletries is the chat that they have with the volunteers."

In partnership with Greenbank Parish Church, **An Open Hand** provided parents in severe hardship with a bespoke present for their children's birthday and books, stationery and games for each child in the family. In total, 125 birthday gifts were given throughout the year, and 238 siblings were also blessed with a book, stationery and games. Our work helps families create positive, happy memories around birthday celebrations without the stress and strain of financial challenge. Everyone we served this year reported the gifts were well-received by their children. Parents have shared uplifting feedback, including *"He was delighted with everything"* and *"I loved her gifts. She had the princess dress on for a week, even slept in it one night!"* Of special note, one parent reflected, *"I wish I had the right words to express my happiness. Although it's been a difficult time, I would like to take this opportunity to say how helpful you have been, We did many great things and had many great moments with our children because you have been in our lives, supporting us with toys, books, cakes."*

In partnership with Linking Lives UK, our **Two's Company** project coordinates befriending relationships for older people in our community facing loneliness and isolation, resulting from bereavement, declining health and mobility, anxiety and depression. We partner with churches and volunteer befrienders to reach the most isolated in community and make suitable matches that can bring hope, connection and companionship to each member of the Two's Company scheme. In 2024, Two's Company had 15 matches throughout the year.

Almost all of our volunteer befrienders report that they have provided their friend with emotional and spiritual support, with 75% of volunteers considering they and their scheme member have forged a strong or very strong friendship. One scheme member gave an apt insight into their friendship: *"We always have a cuppa and a good chat. It is easy to get along with and I enjoy her company...seeing her lifts my spirits and helps to relieve some of the loneliness from not being able to see people, even though the hour together goes very quickly!"* All of our befrienders have had spiritual conversations with their scheme members, sharing the Gospel message. Bringing the scheme members into a wider community is a critical part of Two's Company. One scheme member happily reported *"I have now met my volunteers' friends, attended her church and we often go for coffee."*

We run two weekly **Conversation Cafés** in partnership with Mustard Seed Church, now in its second year of this outreach project, and Central Church – a new partnership for the Conversation Café this year. At these cafes, New Scots come together to practice grammar, vocabulary and local idioms. Participants split into groups where they can practice their speaking and listening skills by chatting with church volunteers, asking questions and covering topics such as Scottish healthcare, politics and wellbeing. Across both Conversation Cafés, we had an average of 19 New Scots participants per week from April to December, with participants from over 29 countries and 169 New Scots attending for the first time. Conversation Cafés are a community in themselves beyond the practical education we provide. We aim to provide support for New Scots to grow in confidence, lessen the isolation New Scots face, and make connection with others in their new communities. 60 percent of New Scots surveyed at one of our Conversation Cafés reported feeling less lonely as a result of attending the Café. Nurturing community through the Cafes, we organised several outings and special activities, such as a cinema trip, a drumming workshop, a visit to the Royal Yacht Britannia, a climbing trip, a visit to the Scottish Parliament and two Christmas parties. One New Scot captured the essence of Conversation Cafes well: *"At the Café I make friends, I feel integrated, I get new information about Edinburgh and guidelines for life decisions. We enjoy activities together and it changes my mood – it is a kind of therapy."*

We delivered two **Peaced Together** courses in 2024 in partnership with Duncan Street Baptist Church and one with Bellevue Chapel, respectively. These volunteer-supported eleven-week creative arts courses provide a space for New Scots women to reflect, build friendships and find community, after an often-challenging past, through exploring themes such as thankfulness, courage, peace and hope. One participant reflected that taking part in Peaced Together "completely got rid of the feeling of loneliness. I felt like they were my family when we were together, we talked, learned new skills, and had fun". Every New Scots participant reported feeling very confident trying new craft activities, taking part in other community activities and taking steps towards volunteering, education, or employment opportunities.

One participant reflected that "it is a kind of therapy; a place where you enjoy so much by meeting kind and nice people. It gave me more confidence in myself."

In addition to Conversation Cafés and Peaced Together, we facilitate **befriending for New Scots**. During 2024, there were 127 meetings between befrienders and New Scots, with over 200 hours spent connecting. The value of these connections is best reflected in New Scots own words: *"The first time, we didn't know them. We are close friends now. We don't have other people to visit so our befrienders are like our family."* *"[Befriending] is a good way to start your new life in a new area. Sometimes you need a guide with you. A way to make friends, a way to feel you are not different."*

In a joint effort, **Salaam** befriending teamed up with Two's Company befriending for older people and Bethany's Passing the Baton scheme to run a half-day conference with the theme Created for Community: around 30 people attended.

We also partnered with **Kids Matter** that works with local churches and their community networks to run the evidence-informed Kids Matter programs in communities. With our partnership, City On A Hill ran a Kids Matter course engaging with four local parents, three of whom engaged consistently. Feedback was positive, with one mother highlighting a significant breakthrough in her relationship with her child through understanding his needs better. Wester Hailes Baptist Church also delivered a Kids Matter course, engaging five parents who appreciated the shared experiences, practical parenting tips, and supportive group atmosphere. Overall, the impact of these courses was seen in improved parent-child relationships, peer support, and empowerment in parenting approaches.

In prioritising delivery of this comprehensive outreach, we did not run Grounded, a barista training course of ex-offenders (in collaboration with Junction 42 charity, Stenhouse Baptist Church and GDS Parish Church), over the course of 2024. We did not actively run Rooted, an outreach project utilising our allotment near Craigmillar Foodbank+. We completed our partnership supporting Soul Food Edinburgh towards the end of 2024. And finally, we concluded our active engagement with Wayfarer Arts.

Sustaining our networks

We coordinate a network, called **Nations**, of ethnically, culturally and linguistically diverse churches in Edinburgh. The city's many global Christian communities often lack representation, so this network provides a platform for voices to be heard, experiences to be shared and needs to be met. In doing so, we celebrate diversity and build unity between local and global Christian communities, encouraging them as they share the Gospel of Jesus Christ in word, deeds and actions. In 2024, there were 89 global churches in Edinburgh, worshipping in at least 26 languages, across Protestant evangelical, Roman Catholic, Orthodox and Unitarian denominations. Our Nations churches connect with each other regularly. One participant at a Nations gathering reflected that *"the program was a resounding success. It was great interacting with different Churches' representatives from all over Edinburgh. There is unity in diversity. To God be the glory in Jesus' Name. Amen."*

We held monthly Open Table and quarterly Community Catalyst prayer meetings for church-based community workers and partner agencies in the first and second quarters of 2024, praying for their work, improving communication between us and them, and encouraging resource-sharing.

We belong to the **City Mission Movement**, a network of independent city mission organisations in the UK and Ireland, with the aim of strengthening fellowship and providing support to one another.

Our volunteers

Our work would not be possible without the skill, generosity, and commitment of our many dedicated volunteers. We thoughtfully recruit and train and equip our volunteers for the outreach they undertake, though we acknowledge it is ultimately each volunteer's personal faith and passion for sharing the Gospel that best equips and drives their service to Edinburgh City Mission and the people of Edinburgh. We extend our deepest gratitude to our volunteers.

Financial Review

Principal funding sources

The principal funding sources are donations from individual supporters and grants from Trusts and other grant-making bodies, along with continued use of historically received large legacies.

Financial position

The charity ended the year with a deficit of £123,868 (2023: deficit of £280,736). Available reserves at the end of 2024 were £283,701 (2023: £312,712), made up of General unrestricted funds of £170,312 (2023: £128,607), and designated reserve funds of £113,389 (2023: £184,105).

Funding received for a specific purpose and held in restricted funds (see note 15 of the Accounts) was £78,895 at 31 December (2023: £142,659). The value of fixed assets in the designated asset reserve was £114,796 (2023: £145,889).

The deficit incurred this year and in previous years reflects the decision to utilise in full generous legacies received in 2021 and 2022 for outreach activities and staff to deliver our outreach program.

Taxation

Edinburgh City Mission is a registered charity and is recognised as such by HMRC for taxation purposes.

Investment policy:

The charity holds an investment property. This investment is reviewed on a regular basis and is held at fair value.

Other funds were held in cash throughout the reporting period and were therefore not subject to an investment policy (social, environmental, and ethical). Edinburgh City Mission banks with Triodos Bank whose ethos is positive, sustainable banking.

Reserves Policy and Going Concern

The Trustees operate a policy of ensuring they have sufficient funds before commencing any activities involving financial outlay.

The Trustees have reviewed the reserves policy and feel it is appropriate to hold reserves to meet 3 months operating expenditure and 3 months of salary costs (previously 6 months' salary costs) for which external funding has not been secured. These reserves of £113,389 (2023: £184,105) are held in the designated reserve fund. The Trustees have reviewed the financial position of the charity and the commitments going forward and consider that adequate resources continue to be available to fund the activities of the charity for the foreseeable future.

The Trustees are of the view that the charity is a going concern.

Risks and uncertainties

The Trustees are responsible for identifying and managing the key risks faced by the charity and are satisfied that appropriate procedures are in place to identify and minimise these.

The main risk to the charity remains ongoing funding to deliver current outreach services. A new fundraising strategy is now in place and the Trustees are confident this will generate sufficient funds to sustain the outreach activity of Edinburgh City Mission.

Through the provision of external expert, professional services, an updated, comprehensive set of employment and health and safety policies, IT and security infrastructure, and a robust financial system are in place.

The Trustees are satisfied that adequate controls are in place to ensure that all financial transactions are properly authorised and that the activities of the charity are in accordance with the aims and purposes. Appropriate insurances are in place for the risks relating to property, employer and public liability.

Future Plans

Our strategy to deliver the charity's constitutional purpose has been in place for a number of years and will be periodically reviewed and refreshed, with particular regard to Edinburgh City Mission's purpose and, its strategic response to the changing needs of the people of Edinburgh.

As we look ahead to the next 7 years for Edinburgh City Mission, our strategic plan is to establish, alongside our current outreach activities, a city-wide network of Community Hubs—spaces of welcome, worship, and holistic care embedded in neighbourhoods of high need. We currently envisage that our first two Hubs will launch at Stenhouse Bowling Green and Granton Baptist Church, both strategically chosen based on community presence, missional opportunity, and deprivation indicators (SIMD). Each Hub will serve as a base for integrated services ranging from education programmes to well-being support and outreach projects. Each tailored to the local context through prayer, listening, and ongoing community feedback. More than service centres, these Hubs will be missional bases where the Gospel is shared, discipleship is nurtured, and partnership is built across churches, agencies, and neighbours. From these Hubs, our teams will go out to the margins meeting people where they are and drawing them into communities of belonging and faith. This model reflects both the heart of Jesus and best-practice evidence: long-term, local, relational engagement transforms lives and communities.

**Edinburgh City Mission SCIO
Trustees' Annual Report (cont.)
Year ending 31 December 2024**

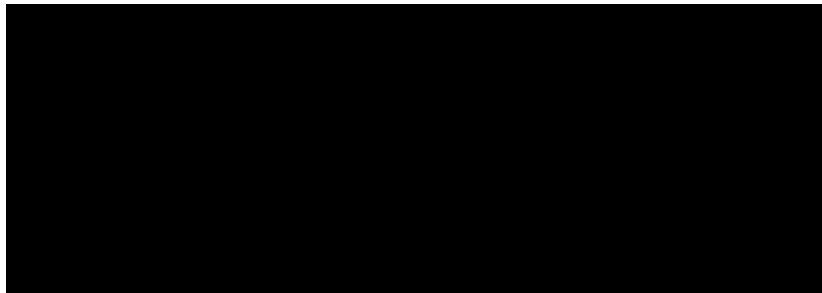
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Reference and Administrative Details

Charity name: Edinburgh City Mission
Charity Registration Number: SC050644

Principal Office: 7 Washington Lane, Edinburgh, EH11 2HA

Trustees: The Trustees and Officers serving during the year and since the year end were as follows:



Key Management Personnel: The chief executive in the year was [REDACTED] with [REDACTED] included in the management team until their departure in February and March 2024 (respectively). Alan Finlay was appointed as Director of Operations in June 2024.

Independent Auditor:

[REDACTED]
Forvis Mazars LLP
Capital Square
58 Morrison Street Edinburgh
EH3 8BP

Bankers:

Triodos Bank UK
Deanery Road
Bristol
BS1 5AS

Solicitors:

J. & H. Mitchell
51 Atholl Road
Pitlochry
PH16 5BU

Structure, Governance and Management

Governing document:

The Charity is a Scottish Charitable Incorporated Organisation (SCIO), registered at the Scottish Charity Regulator on 18 December 2020. It replaced the previous charity Trustees for Edinburgh City Mission, which was a registered charity from 3 June 1887. The SCIO is governed by a Board of Trustees, all of whom are also members of the SCIO, the SCIO's Constitution and a Statement of Faith.

Recruitment and appointment of Trustees and Members:

The Trustees (who are also the Members) have been appointed on the basis of the stewardship they can provide to Edinburgh City Mission, including the range of professional, business, and spiritual skills and insights needed to govern and operate the charity. The Board is responsible for the strategic direction of Edinburgh City Mission and oversight of its activities and performance. All Trustees serve on a voluntary basis. They are appointed for a maximum period of six years subject to the conditions set out in the Constitution. New Trustees are appointed by the existing Trustees.

The contribution of the Trustees is vital to the work of Edinburgh City Mission, and we acknowledge and thank the Trustees for their dedicated and faith-filled fulfilment of their roles as stewards of Edinburgh City Mission. We particularly wish to note our appreciation to those Trustees who have resigned in 2024 – 2025.

Trustees are recruited following recommendation by the existing Trustees and by personal invitation. Trustees will already be familiar with the charity's purposes and work, and they must fully support the charity's aims.

Trustees' and Members' induction and training

A new Trustee is provided with copies of current minutes and latest annual accounts.

Trustees are kept up to date with current issues affecting charities and Trustee responsibilities through information from organisations such as the Office of the Scottish Charities Regulator (OSCR). As required, Trustees will undergo any specific training required to enable them to discharge their responsibilities.

Organisational structure

The Trustees were responsible for the decisions relating to the legal, financial (including staff remuneration) and property decisions, and for ensuring high standards were maintained. The trustees met regularly throughout the year.

Throughout 2024 the day-to-day management of Edinburgh City Mission was the delegated responsibility of the Chief Executive Officer, Duncan Cuthill.

From June 2024, Edinburgh City Mission's management was expanded to include a Director of Operations whose primary responsibilities were financial management, fundraising, communications, human resources, health and safety and facilities.

██████████ was appointed to this role. With 20 years of experience overseeing cross-cultural pioneering teams, Alan has established and run transformative and successful businesses across Southeast Asia and in the UK. He has served on the board of Hope Consultants International and is still actively involved in the organisation.

██████████ joined Edinburgh City Mission in October 2024 as a strategic consultant, supporting the organisation as it grappled with years of prior growth and began to plan for the period ahead to the bicentennial in 2032. Recognising this milestone as a significant opportunity for reflection and renewal, the Mission committed to refreshing its vision and strategy to remain responsive to the evolving needs of the city, while entrenching its roots in its founding Christian principles. ██████████ aided the leadership team through this early phase of strategic reset, providing insight and structure to this effort, and strengthening organisational capability.

One result of this process was the appointment of ██████████ as Director of Ministries in January 2025. Hannah has spent the past two years serving Edinburgh's young people as the Rock Trust's Services Manager. Before moving to Edinburgh, ██████████ served the community of Denver, Colorado, as Associate Clinical Director at the Denver Rescue Mission.

In February 2025 ██████████ resigned as Chief Executive. ██████████ had led Edinburgh City Mission since 2017, and the Trustees wish to note their appreciation for how ██████████ has led and shaped Edinburgh City Mission during these years and wish him well in future endeavours. Following the Chief Executive's resignation the Trustees appointed a Senior Leadership Team to take Edinburgh City Mission forward. The Senior Leader Team comprises ██████████ (Director of Operations), ██████████ (Director of Outreach), and ██████████ (Director of Partnerships).

The Charity belongs to the City Mission Movement (UK), a loose support network of similar organisations which has no influence over the operating policies adopted by the Charity.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

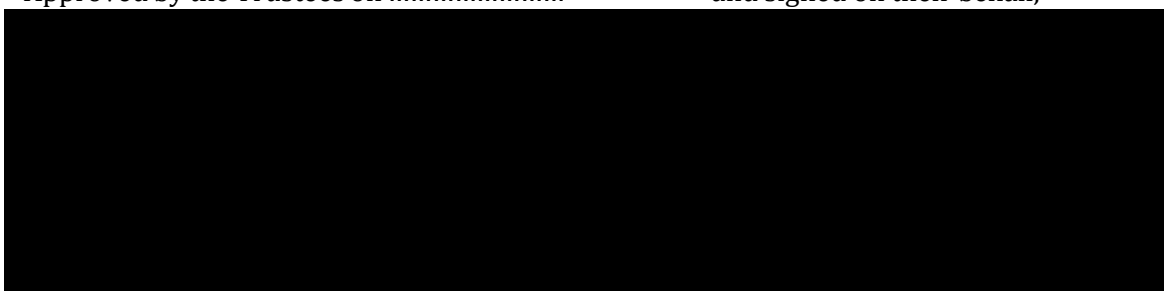
The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the provisions of the charity's Constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Approved by the Trustees on 25/09/2025..... and signed on their behalf,



Independent auditor's report to the trustees of Edinburgh City Mission

Opinion

We have audited the financial statements of Edinburgh City Mission (the 'charity') for the year ended 31 December 2024 which comprise of the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Without qualifying our opinion, we draw attention to the accounting policies on page 20 of the financial statements and the fact that the comparative information in the financial statements was unaudited as the Charity was entitled to exemption from audit.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation and pension legislation.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to revenue recognition (which we pinpointed to cut-off) and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and

- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity's trustees as a body in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Forvis Mazars LLP

Forvis Mazars LLP (Sep 30, 2025 12:03:31 GMT+1)

Forvis Mazars LLP, Statutory Auditor

Chartered Accountants and Statutory Auditor

Capital Square

58 Morrison Street

Edinburgh

EH3 8BP

Date: 30/09/2025

Edinburgh City Mission SCIO
Statement of Financial Activities
Year ending 31 December 2024

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	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unaudited Unrestricted Funds 2023 £	Unaudited Restricted Funds 2023 £	Unaudited Total 2023 £
Income and Endowments from:							
Donations and legacies	1	302,048	237,424	539,472	204,338	207,443	411,781
Charitable activities	2	133	-	133	-	39,500	39,500
Investment income	3	21,845	-	21,845	9,097	-	9,097
Total Income		324,026	237,424	561,450	213,435	246,943	460,378
Expenditure on:							
Raising Funds	4	125,025	1,444	126,469	114,539	-	114,539
Charitable activities	5	236,983	321,866	558,849	324,968	320,999	645,967
Total Expenditure		362,008	323,310	685,318	439,507	320,999	760,506
Net income/(expenditure)		(37,982)	(85,886)	(123,868)	(226,072)	(74,056)	(300,128)
Transfers between funds	14	(22,122)	22,122	-	-	-	-
Unrealised gain on revaluation of investment property		-	-	-	19,392	-	19,392
Net movement in funds		(60,104)	(63,764)	(123,868)	(206,680)	(74,056)	(280,736)
Reconciliation of funds							
Total funds brought forward		458,601	142,659	601,260	665,281	216,715	881,996
Total funds carried forward	14	398,497	78,895	477,392	458,601	142,659	601,260

The Statement of Financial Activities includes all gains and losses recognised in the year, and therefore a statement of recognised gains and losses has not been prepared.

All income and expenditure derive from continuing activities

The notes on pages 20 to 31 form part of these financial statements.

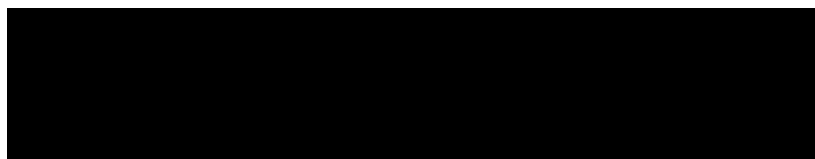
Edinburgh City Mission SCIO
Balance Sheet
As at 31 December 2024

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Scottish Charity number: SC050644

		Unrestricted	Restricted	Total	Unaudited	Unaudited	Unaudited
		Funds	Funds	Funds	Unrestricted	Restricted	Total
		2024	2024	2024	2023	2023	2023
	<u>Note</u>	£	£	£	£	£	£
Fixed Assets							
Tangible fixed assets	9	4,796	-	4,796	35,889	-	35,889
Investment property	10	110,000	-	110,000	110,000	-	110,000
Total Fixed Assets		<u>114,796</u>	<u>-</u>	<u>114,796</u>	<u>145,889</u>	<u>-</u>	<u>145,889</u>
Current Assets							
Debtors	11	6,370	-	6,370	15,872	-	15,872
Cash at bank and in hand		320,830	175,889	496,719	370,244	142,659	512,903
Total Current Assets		<u>327,200</u>	<u>175,889</u>	<u>503,089</u>	<u>386,116</u>	<u>142,659</u>	<u>528,775</u>
Liabilities							
Creditors falling due within one year	12	(43,499)	(96,994)	(140,493)	(73,404)	-	(73,404)
Net Current Assets		<u>283,701</u>	<u>78,895</u>	<u>362,596</u>	<u>312,712</u>	<u>142,659</u>	<u>455,371</u>
Net Assets		<u><u>398,497</u></u>	<u><u>78,895</u></u>	<u><u>477,392</u></u>	<u><u>458,601</u></u>	<u><u>142,659</u></u>	<u><u>601,260</u></u>
The funds of the charity:							
Restricted income funds				78,895			142,659
Unrestricted Funds				398,497			458,601
Total charity funds	14			<u><u>477,392</u></u>			<u><u>601,260</u></u>

The notes at pages 20 to 31 form part of these financial statements.

The financial statements were approved and authorised for issue by the Trustees on 25/09/2025
and signed on their behalf by:



Edinburgh City Mission SCIO
Cash Flow Statement as
At 31 December 2024

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	<u>Note</u>	Total Funds 2024 £	Unaudited Total Funds 2023 £
Net cash provided by operating activities	18	<u>(38,029)</u>	<u>(301,306)</u>
Cash flows from investing activities			
(Purchase)/disposal of tangible fixed assets		-	(3,094)
Interest income		9,845	5,248
Rental income from investment properties		<u>12,000</u>	<u>3,849</u>
Net cash used by investing activities		<u>21,845</u>	<u>6,003</u>
Cash flows from financing activities			
Interest payments		<u>-</u>	<u>-</u>
Net cash used in financing activities		<u>-</u>	<u>-</u>
 Change in cash and cash equivalents in the year		 (16,184)	 (295,303)
Cash and equivalents brought forward		<u>512,903</u>	<u>808,206</u>
Cash and cash equivalents carried forward		<u>496,719</u>	<u>512,903</u>

Edinburgh City Mission SCIO

Notes forming part of the financial statements for the year ending 31 December 2024

Accounting Policies

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Charity information

Edinburgh City Mission is a Scottish Charitable Incorporated Organisation (registered charity number SC050644, with its principal office at 7 Washington Lane, Edinburgh, EH11 2HA.

The aim of the Charity is to share the Gospel of Jesus Christ in words and action and engage in poverty relief among the inhabitants of Edinburgh and the surrounding area, particularly in deprived communities.

The comparative information in the accounts was unaudited as the Charity was entitled to exemption from audit.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

The charity meets the definition of a public benefit entity under FRS 102.

Going Concern

The charity achieved a net expenditure of £123,868 (2023: expenditure of £300,128) for the year. The financial statements have been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. The charity is in a net current and overall asset position and has a sufficient bank balance to support current operations. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, as there are sufficient funds to meet liabilities as they fall due, and the financial statements are therefore prepared on a going concern basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Gift Aid

Gift Aid receivable is included in income when a claim has been made to HMRC.

Edinburgh City Mission SCIO

Notes forming part of the financial statements for the year ending 31 December 2024

Accounting Policies (continued)

Page 21

Gifts in kind and donated services

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects where the value can be quantified. The Mission regularly receives donations of food and clothing; however, this is not easily quantifiable, and its value is therefore not included in the accounts. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. In accordance with accounting standards the economic contribution value of volunteers is not measured in the accounts.

Expenditure and irrecoverable VAT.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

Expenditure on raising funds comprises costs associated with marketing, communications, social media, events organisation, and professional fees for fundraising assistance.

Expenditure on charitable activities comprises all costs associated with Mission Strengtheners activities and direct ministry costs. The ministry areas of Edinburgh City Mission are: a network of Foodbank+ branches and the Storehouse which supplies them; Clothesbank+, SoulFood meals (hot meals in community setting), Salaam which supports refugees and asylum seekers; Nations which strengthens ethnic minority and foreign language fellowships, Two's Company which befriends the older and aging community and our family ministry that supports parents to buy birthday presents for their children, an Open Hand. The costs of supporting local churches, supporting clients and our partnership in running the Care Van are also included here. The Mission Strengtheners time costs for the Grounded and Rooted ministries are included in the Foodbank+ salary cost due to the overlap of time between these ministries,

Other expenditure comprises costs associated with leadership and administration time along with professional fees in relation to these works.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible Fixed Assets

Tangible fixed assets costing over £1,000 under the cost model are stated at historical cost less accumulated depreciation and any accumulated losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation is provided on the cost or valuation less estimated residual value, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows: :

Fixtures and equipment 25% pa straight line
Motor Vehicles 20% pa reducing balance

Investment Property

The investment property is held at fair value calculated annually on a rental yield basis. Unrealised gains or losses are recognised through the statement of financial activities and the fair value of the investment property is included along with the value of the tangible fixed assets in the designated reserve.

Edinburgh City Mission SCIO

Notes forming part of the financial statements for the year ending 31 December 2024

Accounting Policies (continued)

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Financial Instruments

Edinburgh City Mission only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities. They are recognised as follows:

Debtors & Prepayments: Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors: Creditors are recognised where Edinburgh City Mission has a present obligation resulting from a past event that will or probably will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Deferred income: Deferred income is recognised when funding terms specify a predetermined future project or role not yet commenced. It is released to cover the spending on the project or role when it is incurred.

Cash and cash equivalents: Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Taxation

The charitable company has been granted exemption from income tax under s505, Income and Corporation Taxes Act 1988 and from capital gains tax under s 145 of the Capital Gains Tax Act 1979.

Pension Scheme

The charity contributes to a Group Personal Pension Scheme for all but one employee and the pension charge represents the amounts payable by the charity to the scheme in respect of the year. The charity also pays into a personal pension fund for one employee. The assets of both schemes are held separately from those of the charity in independently administered funds. Both are direct contribution schemes with no further liability on the part of the Employer.

**Notes forming part of the financial statements
for the year ending 31 December 2024**

	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
1 Donations and Legacies						
Donations	118,922	39,144	158,066	121,900	118,546	240,446
Legacies	109,490	-	109,490	184	-	184
Trusts	54,494	198,233	252,727	62,265	88,897	151,162
Tax recovered on Gift Aid	19,142	47	19,189	19,989	-	19,989
	302,048	237,424	539,472	204,338	207,443	411,781
2 Income from Charitable Activities						
Edinburgh Council food funding	-	-	-	-	32,000	32,000
Government grants	-	-	-	-	7,500	7,500
Other charitable activities	133	-	133	-	-	-
	133	-	133	-	39,500	39,500
3 Investment income						
Income from rental properties	12,000	-	12,000	3,849	-	3,849
Bank & other interest	9,845	-	9,845	5,248	-	5,248
	21,845	-	21,845	9,097	-	9,097
Total income	324,026	237,424	561,450	213,435	246,943	460,378
4 Expenditure on Raising Funds						
	Unrestricted	Restricted		Unrestricted	Restricted	
	Funds	Funds	Total	Funds	Funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Communications & fundraising sta	78,316	-	78,316	69,718	-	69,718
General marketing costs	3,032	-	3,032	3,695	-	3,695
Events & conferences	2,939	-	2,939	3,115	-	3,115
Professional fees	-	-	-	-	-	-
Support costs	40,738	1,444	42,182	38,011	-	38,011
	125,025	1,444	126,469	114,539	-	114,539

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	Mission Strengthen ers Staff costs	Direct ministry costs	Support costs	2024 Total	
5 Charitable Activities 2024					
Unrestricted expenditure	£	£	£	£	Total charitable expend- iture
Food bank & Storehouse	519	571	81,459	82,549	
Clothes Bank	-	-	6,789	6,789	
Soul Food	-	-	47,526	47,526	
An Open Hand	-	-	6,789	6,789	
Two's Company	1,425	-	13,519	14,944	
Salaam & Nations	3,440	-	53,646	57,086	
Care Van	932	-	20,368	21,300	
	6,316	571	230,096	236,983	2024
Restricted expenditure					£
Food bank & Storehouse	133,654	13,359	2,900	149,913	232,462
Clothes Bank	-	5	241	246	7,035
Soul Food	-	16,740	1,685	18,425	65,951
An Open Hand	-	-	241	241	7,030
Two's Company	32,950	1,024	541	34,515	49,459
Salaam & Nations	88,030	16,704	2,594	107,328	164,414
Care Van	2,748	7,728	722	11,198	32,498
	257,382	55,560	8,924	321,866	558,849
Comparative				2023	
Charitable Activities 2023				Total	
Unrestricted expenditure	£	£	£	£	Total charitable expend- iture
Food bank & Storehouse	20,078	7,288	76,022	103,388	
Clothes Bank	-	-	6,335	6,335	
Soul Food	5,768	-	44,346	50,114	
An Open Hand	-	-	6,335	6,335	
Two's Company	-	-	12,670	12,670	
Salaam & Nations	70,653	3,379	50,681	124,713	
Care Van	-	2,408	19,005	21,413	
	96,499	13,075	215,394	324,968	2023
Restricted expenditure					£
Food bank & Storehouse	89,983	115,149	18,778	223,910	327,298
Clothes Bank	-	-	-	-	6,335
Soul Food	5,450	20,007	2,000	27,457	77,571
An Open Hand	-	-	-	-	6,335
Two's Company	36,975	517	-	37,492	50,162
Salaam & Nations	21,285	9,002	1,000	31,287	156,000
Care Van	-	853	-	853	22,266
	153,693	145,528	21,778	320,999	645,967

Notes forming part of the financial statements
for the year ending 31 December 2024

6 Support costs included in charitable expenditure

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Food bank & Storehouse	81,459	2,900	84,359	76,022	18,778	94,800
Clothes Bank	6,789	241	7,030	6,335	-	6,335
Soul Food	47,526	1,685	49,211	44,345	2,000	46,345
An Open Hand	6,789	241	7,030	6,335	-	6,335
Two's Company	13,519	541	14,060	12,669	-	12,669
Salaam & Nations	53,646	2,594	56,240	50,682	1,000	51,682
Care Van	20,368	722	21,090	19,006	-	19,006
Raising Funds	40,738	1,444	42,182	38,009	-	38,009
	270,834	10,368	281,202	253,403	21,778	275,181

	Leadership & administ- ative staff costs	Property costs	Training & welfare	Professi- onal & service fees	General expenses	Deprecia- tion & Govern- ance
2024 Support Costs included in charitable expenditure	£	£	£	£	£	£
Unrestricted support costs						
Food bank & Storehouse	36,025	14,367	3,793	10,998	10,717	5,559
Clothes Bank	3,002	1,197	317	917	893	463
Soul Food	21,014	8,380	2,221	6,416	6,252	3,243
An Open Hand	3,002	1,197	317	917	893	463
Two's Company	6,004	2,394	575	1,833	1,786	927
Salaam & Nations	24,016	9,577	1,872	7,333	7,142	3,706
Care Van	9,006	3,591	952	2,750	2,679	1,390
Raising Funds	18,012	7,183	1,904	5,500	5,359	2,780
	120,081	47,886	11,951	36,664	35,721	18,531
Restricted support costs						
Food bank & Storehouse	2,887	-	13	-	-	-
Clothes Bank	241	-	-	-	-	-
Soul Food	1,685	-	-	-	-	-
An Open Hand	241	-	-	-	-	-
Two's Company	481	-	60	-	-	-
Salaam & Nations	1,925	-	666	-	3	-
Care Van	722	-	-	-	-	-
Raising Funds	1,444	-	-	-	-	-
	9,626	-	739	-	3	-
Total 2024 support costs	129,707	47,886	12,690	36,664	35,724	18,531

Notes forming part of the financial statements
for the year ending 31 December 2024

6. Support costs included in charitable expenditure (continued)

2023 comparative Support costs included in charitable expenditure	Leadership & administ- ative staff costs	Property costs	Training & welfare	Professional & service fees	General expenses	Deprecia- tion & Govern- ance
Unrestricted support costs	£	£	£	£	£	£
Food bank & Storehouse	40,064	21,362	696	3,914	5,606	4,380
Clothes Bank	3,339	1,780	58	326	467	365
Soul Food	23,370	12,461	406	2,283	3,270	2,555
An Open Hand	3,339	1,780	58	326	467	365
Two's Company	6,677	3,560	116	652	934	730
Salaam & Nations	26,709	14,241	464	2,610	3,738	2,920
Care Van	10,016	5,340	174	979	1,402	1,095
Raising Funds	20,032	10,681	348	1,957	2,803	2,188
	133,546	71,205	2,320	13,047	18,687	14,598
Restricted support costs						
Food bank & Storehouse	18,778	-	-	-	-	-
Clothes Bank	-	-	-	-	-	-
Soul Food	2,000	-	-	-	-	-
An Open Hand	-	-	-	-	-	-
Two's Company	-	-	-	-	-	-
Salaam & Nations	-	1,000	-	-	-	-
Care Van	-	-	-	-	-	-
Raising Funds	-	-	-	-	-	-
	20,778	1,000	-	-	-	-
Total 2023 support costs	154,324	72,205	2,320	13,047	18,687	14,598

Net income/(expenditure)	2024	2023
Net income/(expenditure) is stated after charging:	£	£
Auditor/Independent Examiner's fees	10,000	2,340
Depreciation	5,930	12,258
Loss on disposal of fixed assets	25,163	-

Notes forming part of the financial statements for the year ending 31 December 2024

7 Staff costs and remuneration of key management personnel

	Charitable activities (unrest- ricted)	Charitable activities (restricted)	Raising Funds	Support costs	Total 2024
	£	£	£	£	£
Staff costs 2024					
Staff salaries:					
Mission Strengtheners	5,597	228,070	-	-	233,667
Leadership & administration	-	-	-	116,528	116,528
Marketing & communications	-	-	69,316	-	69,316
Employer's National Insurance	468	19,085	6,114	7,100	32,767
Employer's Pension	251	10,227	2,886	6,079	19,443
Total staff costs 2024	6,316	257,382	78,316	129,707	471,721

Comparative staff costs 2023

Staff salaries:					
Mission Strengtheners	89,685	130,746	-	-	220,431
Leadership & administration	-	20,778	-	120,218	140,996
Communications & fundraising	-	-	60,968	-	60,968
Employer's National Insurance	440	17,942	5,748	6,675	30,805
Employer's Pension	6,374	3,655	3,002	6,652	19,683
Total staff costs 2023	96,499	173,121	69,718	133,545	472,883

	2024 #	2023 #
Average number of employees:		
Mission Strengtheners	10	11
Leadership & administration	3	5
Marketing & communications	3	3
	<u>16</u>	<u>19</u>

No employee received emoluments above £60,000 (2023: no employee). Salaries paid to key management personnel (Chief Executive Officer) in the year totalled £49,157 (2023: £47,725).

8 Trustee Remuneration and Related Party Transactions

During the year, no trustees received remuneration or any benefit in kind (2023: none). One trustee received £189 reimbursement of travelling expenses (2023: none).

There were £1,515 donations from Trustees to the charity.

During the year the charity worked with Soul Food SCIO (SC048599) on the Soul Food ministry. Richard Cornfield was a trustee of both organisations.

**Notes forming part of the financial statements
for the year ending 31 December 2024**

9 Tangible Fixed Assets	Furniture & equipment 2024	Motor vehicles 2024	Total 2024	Furniture & equipment 2023	Motor vehicles 2023	Total 2023
Cost	£	£	£	£	£	£
At 1 January	38,464	25,757	64,221	36,948	25,757	62,705
Additions	-	-	-	1,516	-	1,516
Disposals	(16,152)	(25,757)	(41,909)	-	-	-
At 31 December	<u>22,312</u>	<u>-</u>	<u>22,312</u>	<u>38,464</u>	<u>25,757</u>	<u>64,221</u>
Accumulated Depreciation						
At 1 January	21,466	6,866	28,332	15,917	2,146	18,063
Charge for year	5,300	630	5,930	5,549	4,720	10,269
Depreciation on disposal	(9,250)	(7,496)	(16,746)	-	-	-
At 31 December	<u>17,516</u>	<u>-</u>	<u>17,516</u>	<u>21,466</u>	<u>6,866</u>	<u>28,332</u>
Net Book Value						
At 31 December	<u>4,796</u>	<u>-</u>	<u>4,796</u>	<u>16,998</u>	<u>18,891</u>	<u>35,889</u>

In 2023 the property at 41 Bryson Road was transferred from Heritable Property to Investment Property. The net book value of the transfer was £90,608.

10 Investment Properties	2024	2023
Fair value	£	£
At 1 January	110,000	-
Transfer from Heritable Property	-	90,608
Unrealised gain	-	19,392
At 31 December	<u>110,000</u>	<u>110,000</u>

In 2023 the property at 41 Bryson Road was transferred from Heritable Property to Investment Property. The Trustees have calculated the fair value using the rental yield method. The rental yield percentage applied, of 10.72%, represents a prime Edinburgh property's rental yield factor adjusted to take account of the property location and certain characteristics of the lease such as length, and ability to break. This calculation has been made based on opinion, using the original cost, the rental income and the yield percentage as described.

11 Debtors	2024	2023
	£	£
Gift Aid Tax Refund Due	1,982	9,042
Accounts receivable	4,388	2,668
Accrued income	-	4,162
	<u>6,370</u>	<u>15,872</u>

12 Creditors	2024	2023
<i>Amounts falling due within one year</i>	£	£
Pension creditor	3,579	3,290
HMRC creditor	18,149	-
Deferred income	96,994	55,245
Other creditors and accruals	21,771	14,869
Total creditors due within one year	<u>140,493</u>	<u>73,404</u>

Notes forming part of the financial statements for the year ending 31 December 2024

13 Pension commitments

The charity pays contributions into a defined contribution pension scheme. During the year, pension payments totalling £19,443 (2023: £19,683) were paid into the scheme and at the year-end £3,579 (2023: £3,290) was owed to the fund and is included in creditors (note 9).

14 Movements in Funds

	At 1 Jan. 2024	Income	Expenditure	Transfers	At 31 Dec. 2024
	£	£	£	£	£
Restricted funds					
<i>Restricted by Ministry</i>					
Foodbank+	30,805	79,882	(85,287)	1,500	26,900
Care Van	-	19,796	(10,476)	-	9,320
Salaam	30,997	37,625	(79,943)	13,821	2,500
Nations	-	-	(8,301)	8,301	-
Soul Food	10,740	-	(16,740)	6,000	-
Weekend Club	6,560	-	(6,560)	-	-
Two's Company	12,424	25,018	(32,660)	-	4,782
Peaced Together	1,928	3,200	(241)	-	4,887
Kids Matter	4,626	-	(750)	-	3,876
<i>Restricted for staff costs</i>	7,254	68,528	(73,808)	-	1,974
ECM Hardship Fund	1,357	2,500	(652)	-	3,205
ECM Food Fund	23,693	511	(139)	(6,000)	18,065
Other	12,275	364	(7,753)	(1,500)	3,386
	142,659	237,424	(323,310)	22,122	78,895
Unrestricted funds					
General	128,607	324,026	(362,008)	79,687	170,312
Designated Reserve fund	184,105	-	-	(70,716)	113,389
Designated Asset Reserve	145,889	-	-	(31,093)	114,796
	458,601	324,026	(362,008)	(22,122)	398,497
Total funds 2024	601,260	561,450	(685,318)	-	477,392

Restricted funds:

Restricted by ministry

We are grateful to our donors who choose to donate to a specific ministry. Where specific uses or conditions are defined by the donor, these funds are set aside, restricted for that purpose and spent accordingly.

Restricted for staff costs

None of our work would be possible without our dedicated staff team, we are so thankful for individuals and partner organisations who support us in funding their salary costs.

Edinburgh City Mission Hardship Funds

A donor wishing to remain anonymous, donated funds specifically to allow the Mission Strengtheners to bless clients they work with in any area of their lives where the spirit of generosity would relieve hardship: this initiated the Edinburgh City Mission Hardship Fund. We have subsequently received further donations from individuals and churches to add to the fund which can be accessed by the Mission Strengtheners to use in line with the aims and objectives of Edinburgh City Mission.

Edinburgh City Mission SCIO

Notes forming part of the financial statements for the year ending 31 December 2024

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14 Movements in Funds (cont.)

Edinburgh City Mission Food Fund

In 2020, we launched online fund-raiser to raise money to buy food for the Soul Food meals and top-up food for the Foodbank+ during the pandemic and created a specific restricted fund to account for these donations and the subsequent expenditure on food. A large part of our external funding came to an end this year and although unfortunately, we have not managed to replace this funding, we continue to evolve our plans with our partner churches to ensure the continuation to accessible food to those in need. We are grateful to the organisations and individuals who do contribute to this fund on an annual basis, as well as those who contributed to our Winter Appeal; a specific drive for funding for food supplies and our Foodbank+ staff.

Unrestricted funds:

Designated Reserve Fund

Our reserves policy states that Edinburgh City Mission should always have sufficient unrestricted funds to be able to cover staff costs (not covered by external funding) and operating costs for at least three months (in 2023 this was 6 months and 3 months respectively). Therefore, of our unrestricted funds, £113,3890 (2023: £184,105) has been designated by the Trustees at the year-end for these purposes.

Designated Asset Reserve

A designated asset reserve has also been created equal to the net book value of the charity's assets to demonstrate the unavailability of these funds to the charity for day-to-day resourcing. The value of this reserve is £114,796 (2023: £145,889).

Transfers are in line with relevant funder agreements and approved by Trustees.

Comparative year Movement in Funds	At 1 Jan.				At 31 Dec.
2023	2023	Income	Expenditure	Transfers	2023
	£	£	£	£	£
Restricted funds					
<i>Restricted by Ministry</i>					
Foodbank+	5,972	58,055	(33,222)	-	30,805
Care Van	42	810	(852)	-	-
Salaam	33,091	29,196	(31,290)	-	30,997
Soul Food	31,992	9,000	(30,252)	-	10,740
Weekend Club	9,877	5,500	(8,817)	-	6,560
Two's Company	19,526	11,900	(19,002)	-	12,424
Peaced Together	-	2,120	(192)	-	1,928
Kids Matter	7,500	-	(2,874)	-	4,626
<i>Restricted for staff costs</i>	12,789	78,724	(84,259)	-	7,254
ECM Hardship Fund	2,772	-	(1,415)	-	1,357
ECM Food Fund	75,239	31,185	(82,731)	-	23,693
Other	17,915	20,453	(26,093)	-	12,275
	216,715	246,943	(320,999)	-	142,659
Unrestricted funds					
General	254,530	232,827	(439,507)	80,757	128,607
Designated Reserve fund	275,090	-	-	(90,985)	184,105
Designated Asset Reserve	135,661	-	-	10,228	145,889
	665,281	232,827	(439,507)	-	458,601
Total funds for prior year	881,996	479,770	(760,506)	-	601,260

**Notes forming part of the financial statements
for the year ending 31 December 2024**
15 Analysis of Net Assets Among Funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fixed Assets	114,796	-	114,796	145,889	-	145,889
Current Assets	327,200	175,889	503,089	386,116	142,659	528,775
Current Liabilities	(43,499)	(96,994)	(140,493)	(73,404)	-	(73,404)
Total	398,497	78,895	477,392	458,601	142,659	601,260

16 Rental income from operating leases

At the reporting end date, the charity had contracted with tenants for the following minimum lease payments

	2024	2023
	£	£
less than one year	12,000	12,000
After one and before five years	-	-
Over five years	-	-
	<u>12,000</u>	<u>12,000</u>

17 Financial Commitments

Future minimum rentals payable under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Within one year	35,220	35,220
After one and before five years	55,765	90,985
Over five years	-	-
	<u>90,985</u>	<u>126,205</u>

18 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds for the reporting period	(123,868)	(280,736)
(as per the statement of financial activities)		
Adjustments for:		
Depreciation charges	5,930	12,258
Decrease/(increase) in trade debtors	9,502	(13,057)
(Decrease)/increase in trade creditors	67,089	8,718
Investment (income)/expenditure	(21,845)	(9,097)
Revaluation of investment properties	-	(19,392)
Loss on disposal of fixed assets	25,163	-
Net cash provided by operating activities	(38,029)	(301,306)